

KAYSVILLE
CITY

2005
FISCAL YEAR ENDING

CERTIFICATION OF BUDGET

ADOPTION OF BUDGET INFORMATION:

In compliance with Sections 10-6-111, 10-6-113, 10-6-118, 59-2-919 and 59-2-923, *Utah Code*, as amended which states in effect:

"On or before the first regularly scheduled city council meeting of May, the mayor shall prepare for the ensuing year, a tentative budget for each fund for which a budget is required. The council shall review, consider and tentatively adopt the tentative budget and shall establish the time and place of the public hearing to receive public comment on the budget. Before June 22, or in the case of a property tax increase before August 17, the governing body shall by resolution or ordinance adopt a budget for the ensuing fiscal period for each fund for which a budget is required. A copy of the final budget for each fund shall be filed with the State Auditor within 30 days after adoption."

I, the undersigned, certify that the attached budget document is a true and correct copy of the budget of Kaysville City for the fiscal year ending June 3, 2005 as approved and adopted by resolution or ordinance dated June 15 2005. A public hearing meeting the requirements specified in *Utah Code* section (indicate which):

☒ 10-6-113-118 (no increase in tax rate - final budget adopted by June 22);

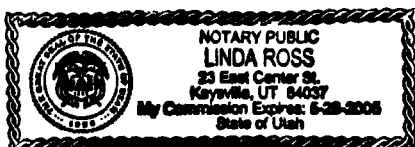
☐ 59-2-918-920 (increase in tax rate - final budget adopted by August 17)

was held on June 15, 2005 for all budgetary funds.

Signed: Dean G. Storey
(Budget Officer)

Subscribed and sworn to this 21 day
of July, 2004.

Linda Ross
(Notary Public)



KAYSVILLE CITY CORPORATION		PRIOR YEAR	CURRENT YR	APPROVED
GENERAL FUND		ACTUAL	ESTIMATE	BUDGET
		06/03	6/04	06/05
TAXES				
3110	PROPERTY TAXES - CURRENT	769,655	786,000	825,195
3120	PROPERTY TAXES - PRIOR YEARS	43,954	56,000	55,000
3125	REGISTERED VEHICLES	204,859	210,000	220,000
3130	SALES AND USE TAXES	2,078,652	2,105,000	2,155,000
3140	UTILITY LICENSE TAXES	486,418	465,000	535,000
LICENSES AND PERMITS				
3210	BUSINESS LICENSES	46,640	45,000	48,000
3221	BUILDING PERMITS	295,337	245,000	375,000
3225	ANIMAL LICENSES			
3226	BICYCLE LICENSES	6		
3227	TELECOMMUNICATIONS REGISTRATION			
INTERGOVERNMENTAL REVENUE				
3356	C ROAD	682,537	710,000	725,000
3358	LIQUOR FUND ALLOTMENT	1,529	2,500	7,500
3359	STATE AND FEDERAL GRANTS	133,680	80,000	165,000
CHARGES FOR SERVICES				
3410	ADMINISTRATIVE SERVICES	439,486	338,250	347,500
3411	GIS CHARGES		76,000	80,000
3412	FLEET MANAGEMENT CHARGES		35,000	37,000
3413	ZONING ADMINISTRATION	83,795	95,000	135,000
3422	FIRE PROTECTION	122,809	102,000	125,000
3423	LAW ENFORCEMENT SERVICES	65,226	60,000	60,000
3431	PUBLIC WORKS IMPROVEMENTS	2,779	2,500	10,000
3474	RECREATION FEES	277,815	321,600	317,000
3481	CEMETERY LOT SALES	46,895	51,000	50,000
3483	BURIAL FEES	48,975	50,000	50,000
3490	MISCELLANEOUS CHARGES	42,319	9,000	9,000
FINES & FORFEITURES				
3500	COURT FINES	62,081	60,000	65,000
OTHER REVENUES				
3810	INTEREST EARNINGS	93,693	80,000	80,000
3820	RENTS AND CONCESSIONS	24,242	16,000	16,000
3840	SALE OF ASSETS	6,541		
3880	MISCELLANEOUS REVENUES	18,383	15,000	14,950
3890	APPROPRIATED FUND BALANCE			720,000
3920	PMTS. IN LIEU OF FRANCHISE (Power Fund)	367,250	415,000	460,000
3921	TRANSFER - CEMETERY PERPETUAL		30,000	
3922	C ROAD - RESTRICTED	10,715		
3923	TRANSFER FROM POWER FUND			22,500
3925	TRANSFER FROM WATER FUND			22,500
3975	CONTRIBUTIONS TO LIBRARY			
3980	PARK IMPACT - RESTRICTED	112,455		
3985	STREET IMPROVEMENTS	39,672		
TOTAL REVENUE & OTHER SOURCES		6,618,398	6,460,850	7,732,145

		PRIOR YEAR	CURRENT YR	APPROVED
		ACTUAL	ESTIMATE	BUDGET
		06/03	6/04	06/05
	GENERAL GOVERNMENT			
4110	CITY COUNCIL	64,857	61,475	61,850
4130	CITY MANAGER	108,993	117,900	120,900
4140	FINANCE AND ADMINISTRATION	405,535	446,815	524,850
4142	ELECTIONS	0	14,500	20,000
4145	LEGAL SERVICES	118,027	112,500	123,500
4146	GEOGRAPHIC INFORMATION SERVICES	90,415	85,410	99,250
4160	BUILDINGS	72,382	93,050	126,000
4180	PLANNING AND ZONING	146,828	172,342	193,100
4185	CODE ENFORCEMENT	181,717	217,652	307,200
4190	ECONOMIC DEVELOPMENT	80,973	80,000	100,000
	PUBLIC SAFETY			
4210	POLICE	1,482,295	1,623,763	1,740,450
4220	FIRE	291,089	265,339	321,500
	HIGHWAYS & PUBLIC IMPROVEMENTS			
4410	PUBLIC WORKS	913,645	779,100	727,400
4415	C ROAD	654,540	850,000	1,570,000
4440	FLEET MAINTENANCE	135,657	142,200	145,300
	PARKS, RECREATION & PUBLIC PROPERTY			
4510	PARKS	391,593	477,950	527,200
4560	RECREATION	354,287	424,054	438,300
4580	COMMUNITY EVENTS	54,972	46,450	55,300
4590	CEMETERY	106,584	98,100	132,350
	TRANSFERS & OTHER USES			
4810	TRANSFERS-OTHER FUNDS (Capital Projects)	160,000		
4811	TRANSFERS-OTHER FUNDS (Debt Service)	280,007	258,750	265,000
4812	TRANSFERS-OTHER FUNDS (Ambulance Enterprise)	90,000	70,000	90,000
4820	PAYMENT-DAVIS COUNTY ANIMAL CONTROL	19,179	23,500	24,000
4830	TRANSFERS/CONTRIBUTIONS			
4880	FUND BALANCE	414,823		18,695
	TOTAL EXPENDITURES & OTHER USES	6,618,398	6,460,850	7,732,145

KAYSVILLE CITY CORPORATION					
SPECIAL REVENUE FUND - LIBRARY					
	PRIOR YEAR	CURRENT YR		APPROVED	
	ACTUAL	ESTIMATE		BUDGET	
	6/03	6/04		06/05	
REVENUE:					
Property Taxes	281,068	286,000		301,395	
Library Use Fees	27,007	4,000		7,500	
OTHER SOURCES:					
State Library Grant	9,000				
TOTAL REVENUE AND OTHER SOURCES	317,075	290,000		308,895	
EXPENDITURES:					
Library Operations	289,712	290,000		292,100	
OTHER USES:					
Fund Balance	27,363	0		16,795	
TOTAL EXPENDITURES AND OTHER USES	317,075	290,000		308,895	

KAYSVILLE CITY CORPORATION				
DEBT SERVICE FUND				
	PRIOR YEAR	CURRENT YR	APPROVED	
	ACTUAL	ESTIMATE	BUDGET	
	6/03	6/04	06/05	
REVENUE:				
Property Taxes	0	0	0	
Interest Income	0	0	0	
Transfer from Power Fund	280,007	0	0	
Transfer from General Fund	0	258,750	265,000	
TOTAL REVENUE	280,007	258,750	265,000	
EXPENDITURES:				
Fire Station Property Payment	43,609	43,000	45,000	
Bond Refunding Expense	26,855			
MBA Bond Repayment	207,043	215,750	220,000	
TOTAL EXPENDITURES	277,507	258,750	265,000	

KAYSVILLE CITY CORPORATION				
CAPITAL PROJECTS FUND				
	PRIOR YEAR	CURRENT YR	APPROVED	
	ACTUAL	ESTIMATE	BUDGET	
	06/03	6/04	06/05	
REVENUE:				
3900 RESERVES	0	0	0	0
3910 GENERAL FUND (TRANSFER FROM GENERAL FUND)	0	0	0	0
3920 ELECTRIC FUND (TRANSFER FROM ELECTRIC FUND)	0	0	0	0
3961 PARK IMPACT FEES	160,000	0	175,000	0
3970 INTEREST REVENUE	0	0	0	0
3976 SALE OF PROPERTY	2,435,000	475,000	885,000	
TOTAL REVENUES AND OTHER SOURCES	2,595,000	475,000	1,060,000	
3990 BEGINING BALANCE	0	0	0	0
TOTAL AVAILABLE FOR APPROPRIATIONS	2,595,000	475,000	1,060,000	
EXPENDITURES:				
4020 PUBLIC WORKS PROJECT	0	165,000		
4030 PARKS IMPROVEMENTS PROJECTS	159,097	95,000	1,060,000	
PARK PROPERTY PURCHASE	3,834,675			
4050 TRANSFER TO DEBT SERVICE FUND	179,995	0	0	0
TOTAL EXPENDITURES	4,173,767	260,000	1,060,000	

KAYSVILLE CITY CORPORATION		ACTUAL	ESTIMATE	BUDGET
WATER UTILITY ENTERPRISE FUND		06/03	06/04	06/05
OPERATING REVENUES:				
REVENUES				
SERVICE CHARGES	1,066,172	1,075,000	1,115,000	
INTEREST EARNINGS	0			
TOTAL OPERATING REVENUES	1,066,172	1,075,000	1,115,000	
OPERATING EXPENSES:				
PERSONNEL SERVICES	269,744	333,700	350,450	
CONTRACTUAL SERVICES	76,694	15,000	35,000	
ADMINISTRATIVE CHARGES	106,500	110,000	112,500	
PURCHASES - WATER	292,720	315,000	345,000	
MATERIALS	103,314	194,800	72,500	
EQUIPMENT AND MAINTENANCE	70,078	175,000	288,500	
DEPRECIATION	192,985	210,000	210,000	
TOTAL OPERATING EXPENSES	1,112,035	1,353,500	1,413,950	
OPERATING INCOME (LOSS)	-45,863	-278,500	-298,950	
NON-OPERATING REVENUE (EXPENSE)				
MISCELLANEOUS	8,265			
RENTAL INCOME	612			
CONNECTION FEES	95,176	50,000	75,000	
IMPACT FEES	129,040	248,500	0	
DEVELOPER CONTRIBUTIONS	558,360			
INTEREST INCOME	22,283	60,000	40,000	
INTEREST EXPENSE				
TOTAL NON-OPERATING	813,736	358,500	115,000	
NET INCOME (LOSS) BEFORE TRANSFERS	767,873	80,000	-183,950	
TRANSFERS				
GENERAL FUND	0	0	22,500	
NET INCOME	767,873	80,000	-161,450	

	PRIOR YEAR ACTUAL 06/03	CURRENT YR ESTIMATE 6/043	APPROVED BUDGET 06/05
KAYSVILLE CITY CORPORATION			
SEWER UTILITY ENTERPRISE FUND			
OPERATING REVENUES:			
REVENUES			
SERVICE CHARGES	1,242,773	1,265,000	1,275,000
INTEREST EARNINGS			
TOTAL OPERATING REVENUES	1,242,773	1,265,000	1,275,000
OPERATING EXPENSES:			
PERSONNEL SERVICES	8,707	16,250	17,000
CONTRACTUAL SERVICES	1,124,457	1,196,500	1,205,500
ADMINISTRATIVE CHARGES	51,000	52,250	52,500
PURCHASES	0	0	0
MATERIALS	750	0	0
EQUIPMENT AND MAINTENANCE	11,388	0	0
DEPRECIATION	688	0	0
TOTAL OPERATING EXPENSES	1,196,990	1,265,000	1,275,000
OPERATING INCOME (LOSS)	45,783	0	0
NON-OPERATING REVENUE (EXPENSE)			
MISCELLANEOUS	0	0	0
RENTAL INCOME	0	0	0
CONNECTION FEES	0	0	0
REBATES TO MEMBERS	0		
IMPACT FEES	0	0	0
INTEREST INCOME	0	0	0
INTEREST EXPENSE	0		
TOTAL NON-OPERATING	0	0	0
NET INCOME (LOSS) BEFORE TRANSFERS	45,783	0	0
TRANSFERS			
CAPITAL PROJECT FUND	0	0	0
NET INCOME	45,783	0	0

		PRIOR YEAR ACTUAL 06/03	CURRENT YR ESTIMATE 6/04	APPROVED BUDGET 06/05
KAYSVILLE CITY CORPORATION				
POWER UTILITY ENTERPRISE FUND				
OPERATING REVENUES:				
REVENUES				
SERVICE CHARGES		7,729,194	7,800,000	8,755,000
REPAIR FEES		20,919	15,000	21,000
TOTAL OPERATING REVENUES		7,750,113	7,815,000	8,776,000
OPERATING EXPENSES:				
PERSONNEL SERVICES		445,087	772,000	907,300
CONTRACTUAL SERVICES		176,777	300,000	365,000
ADMINISTRATIVE CHARGES		106,500	110,000	112,500
PURCHASES POWER		5,635,708	5,245,000	6,200,000
MATERIALS SUPPLIES - OPERATING		139,064	20,000	155,250
EQUIPMENT AND MAINTENANCE		405,034	376,500	218,500
PAYMENTS IN LIEU OF TAXES		367,250	415,000	435,000
DEPRECIATION		324,733	305,000	315,000
TOTAL OPERATING EXPENSES		7,600,153	7,543,500	8,708,550
OPERATING INCOME (LOSS)		149,960	271,500	67,450
NON-OPERATING REVENUE (EXPENSE)				
MISCELLANEOUS		40,938	36,500	41,500
RENTAL INCOME		21,260	21,000	0
EXTENSION FEES		7,505	0	0
IMPACT FEES		176,025	0	0
BUSINESS PARK SALES		164,810	0	0
DEVELOPER CONTRIBUTIONS		454,021		
INTEREST INCOME		110,044	150,000	140,000
INTEREST EXPENSE		0		
TOTAL NON-OPERATING		974,603	207,500	181,500
NET INCOME (LOSS) BEFORE TRANSFERS		1,124,563	479,000	248,950
TRANSFERS				
CAPITAL PROJECTS FUND		-1,400,000	0	-22,500
DEBT SERVICE FUND		0	0	0
GENERAL FUND		0	0	0
NET INCOME		-276,437	479,000	226,450

		PRIOR YEAR ACTUAL 06/03	CURRENT YR ESTIMATE 6/04	APPROVED BUDGET 06/05
KAYSVILLE CITY CORPORATION				
PRESSURE IRRIGATION ENTERPRISE FUND				
OPERATING REVENUES:				
REVENUES				
SERVICE CHARGES	534,222	505,000	540,000	
REPAIR FEES	0	0	0	
INTEREST EARNINGS				
TOTAL OPERATING REVENUES	534,222	505,000	540,000	
OPERATING EXPENSES:				
PERSONNEL SERVICES	2,628	9,250	9,000	
CONTRACTUAL SERVICES	502,677	462,750	496,000	
ADMINISTRATIVE CHARGES	31,992	33,000	35,000	
PURCHASES	0			
MATERIALS	0			
EQUIPMENT AND MAINTENANCE	0			
DEPRECIATION	0			
TOTAL OPERATING EXPENSES	537,297	505,000	540,000	
OPERATING INCOME (LOSS)	-3,075	0	0	
NON-OPERATING REVENUE (EXPENSE)				
MISCELLANEOUS	0	0	0	
RENTAL INCOME	0	0	0	
CONNECTION FEES	0	0	0	
REBATES TO MEMBERS	0	0	0	
IMPACT FEES	0	0	0	
INTEREST INCOME	0	0	0	
INTEREST EXPENSE	0	0	0	
TOTAL NON-OPERATING	0	0	0	
NET INCOME (LOSS) BEFORE TRANSFERS	-3,075	0	0	
TRANSFERS				
CAPITAL PROJECTS FUND	0	0	0	
GENERAL FUND	0	0	0	
NET INCOME	-3,075	0	0	

		PRIOR YEAR ACTUAL 6/03	CURRENT YR ESTIMATE 6/04	APPROVED BUDGET 06/05
	KAYSVILLE CITY CORPORATION			
	SANITATION UTILITY ENTERPRISE FUND			
	OPERATING REVENUES:			
	REVENUES			
	SERVICE CHARGES	1,155,336	1,135,000	1,195,000
	REPAIR FEES	0	0	0
	INTEREST EARNINGS			
	TOTAL OPERATING REVENUES	1,155,336	1,135,000	1,195,000
	OPERATING EXPENSES:			
	PERSONNEL SERVICES	28,985	29,000	32,500
	CONTRACTUAL SERVICES	991,342	1,005,000	1,050,000
	ADMINISTRATIVE CHARGES	31,992	33,000	35,000
	MATERIALS	3,842	33,000	42,500
	EQUIPMENT AND MAINTENANCE	13,360	35,000	35,000
	DEPRECIATION	43,989	50,000	50,000
	TOTAL OPERATING EXPENSES	1,113,510	1,185,000	1,245,000
	OPERATING INCOME (LOSS)	41,826	-50,000	-50,000
	NON-OPERATING REVENUE (EXPENSE)			
	MISCELLANEOUS	0	0	0
	RENTAL INCOME	0	0	0
	CONNECTION FEES	0	0	0
	REBATES TO MEMBERS	0	0	0
	IMPACT FEES	0	0	0
	INTEREST INCOME	0	0	0
	INTEREST EXPENSE	0	0	0
	TOTAL NON-OPERATING	0	0	0
	NET INCOME (LOSS) BEFORE TRANSFERS	41,826	-50,000	-50,000
	TRANSFERS			
	CAPITAL PROJECTS FUND	0	0	0
	GENERAL FUND	0	0	0
	NET INCOME	41,826	-50,000	-50,000

		PRIOR YEAR ACTUAL 6/03	CURRENT YR ESTIMATE 6/04	APPROVED BUDGET 06/05
	KAYSVILLE CITY CORPORATION			
	STORM WATER UTILITY ENTERPRISE FUND			
	OPERATING REVENUES:			
	REVENUES			
	SERVICE CHARGES	0	0	150,000
	REPAIR FEES	0	0	0
	INTEREST EARNINGS			
	TOTAL OPERATING REVENUES	0	0	150,000
	OPERATING EXPENSES:			
	PERSONNEL SERVICES	0	0	0
	CONTRACTUAL SERVICES	0	0	0
	ADMINISTRATIVE CHARGES	0	0	0
	MATERIALS	0	0	0
	EQUIPMENT AND MAINTENANCE	0	0	280,000
	DEPRECIATION	0	0	0
	TOTAL OPERATING EXPENSES	0	0	280,000
	OPERATING INCOME (LOSS)	0	0	-130,000
	NON-OPERATING REVENUE (EXPENSE)			
	MISCELLANEOUS	0	0	0
	BLOCK GRANT	0	0	130,000
	RENTAL INCOME	0	0	0
	CONNECTION FEES	0	0	0
	REBATES TO MEMBERS	0	0	0
	IMPACT FEES	0	0	0
	INTEREST INCOME	0	0	0
	INTEREST EXPENSE	0	0	0
	TOTAL NON-OPERATING	0	0	130,000
	NET INCOME (LOSS) BEFORE TRANSFERS	0	0	0
	TRANSFERS			
	CAPITAL PROJECTS FUND	0	0	0
	GENERAL FUND	0	0	0
	NET INCOME	0	0	0

		PRIOR YEAR	CURRENT YR	APPROVED
		ACTUAL	ESTIMATE	BUDGET
		06/03	6/04	06/05
KAYSVILLE CITY CORPORATION				
AMBULANCE SERVICE ENTERPRISE FUND				
OPERATING REVENUES:				
REVENUES				
SERVICE CHARGES	176,014	239,500	239,500	
INTEREST EARNINGS				
TOTAL OPERATING REVENUES	176,014	239,500	239,500	
OPERATING EXPENSES:				
PERSONNEL SERVICES	173,589	215,000	205,000	
CONTRACTUAL SERVICES	0	0	0	
ADMINISTRATIVE CHARGES	0	0	0	
MATERIALS	25,949	46,500	76,500	
EQUIPMENT AND MAINTENANCE	14,747	48,000	48,000	
DEPRECIATION	42,954	0	0	
TOTAL OPERATING EXPENSES	257,239	309,500	329,500	
OPERATING INCOME (LOSS)	-81,225	-70,000	-90,000	
NON-OPERATING REVENUE (EXPENSE)				
MISCELLANEOUS	0	0	0	
INTEREST INCOME	0	0	0	
INTEREST EXPENSE	0	0	0	
TOTAL NON-OPERATING	0	0	0	
NET INCOME (LOSS) BEFORE TRANSFERS	-81,225	-70,000	-90,000	
TRANSFERS				
GENERAL FUND	-90,000	-70,000	-90,000	
NET INCOME	-8,775	0	0	

	KAYSVILLE CITY CORPORATION				
	CEMETERY PERPETUAL CARE FUND	PRIOR YEAR		CURRENT YR	APPROVED
		ACTUAL		ESTIMATE	BUDGET
		06/03		6/04	06/05
	REVENUES:				
	REVENUES	34,127		35,000	35,000
	INTEREST	0		30,000	20,000
	TOTAL REVENUE:	34,127		65,000	55,000
	EXPENDITURES:				
	TRANSFER TO GENERAL FUND	10,715		30,000	0
	TOTAL EXPENDITURES:	10,715		30,000	0
	INCREASE IN FUND BALANCE	23,412		35,000	55,000

KAYSVILLE CITY CORPORATION				
LIBRARY ENDOWMENT FUND				
	PRIOR YEAR ACTUAL 06/03	CURRENT YR ESTIMATE 6/04	APPROVED BUDGET 06/05	
REVENUES:				
REVENUES	0	0	0	
INTEREST	27,351	20,000	20000	
TOTAL REVENUE:	27,351	20,000	20000	
EXPENDITURES:				
OPERATING	9,801			
TRANSFER TO GENERAL FUND	0	0	0	
TOTAL EXPENDITURES:	9,801	0	0	
INCREASE IN FUND BALANCE	17,550	20,000	20000	